

UNITED STATES BANKRUPTCY COURT
DISTRICT OF
DIVISION

In re:	§	
	§	
Degand, Joseph	§	Case No. 08-26454
Degand, Susan	§	
	§	
Debtor(s)	§	

TRUSTEE'S FINAL REPORT (TFR)

The undersigned trustee hereby makes this Final Report and states as follows:

1. A petition under chapter of the United States Bankruptcy Code was filed on . The undersigned trustee was appointed on .
2. The trustee faithfully and properly fulfilled the duties enumerated in 11 U.S.C. §704.
3. All scheduled and known assets of the estate have been reduced to cash, released to the debtor as exempt property pursuant to 11 U.S.C. § 522, or have been or will be abandoned pursuant to 11 U.S.C. § 554. An individual estate property record and report showing the disposition of all property of the estate is attached as **Exhibit A**.

4. The trustee realized gross receipts of \$

Funds were disbursed in the following amounts:

Payments made under an interim
disbursement
Administrative expenses
Bank service fees
Other payments to creditors
Non-estate funds paid to 3rd Parties
Exemptions paid to the debtor
Other payments to the debtor

Leaving a balance on hand of¹ \$

¹ The balance of funds on hand in the estate may continue to earn interest until disbursed. The interest earned prior to disbursement will be distributed pro rata to creditors within each priority category. The trustee may receive additional compensation not to exceed the maximum compensation set forth under 11 U.S.C. §326(a) on account of the disbursement of the additional interest.

The remaining funds are available for distribution.

5. Attached as **Exhibit B** is a cash receipts and disbursements record for each estate bank account.

6. The deadline for filing non-governmental claims in this case was _____ and the deadline for filing governmental claims was _____. All claims of each class which will receive a distribution have been examined and any objections to the allowance of claims have been resolved. If applicable, a claims analysis, explaining why payment on any claim is not being made, is attached as **Exhibit C**.

7. The Trustee's proposed distribution is attached as **Exhibit D**.

8. Pursuant to 11 U.S.C. § 326(a), the maximum compensation allowable to the trustee is \$ _____. To the extent that additional interest is earned before case closing, the maximum compensation may increase.

The trustee has received \$ _____ as interim compensation and now requests a sum of \$ _____, for a total compensation of \$ _____.² In addition, the trustee received reimbursement for reasonable and necessary expenses in the amount of \$ _____, and now requests reimbursement for expenses of \$ _____, for total expenses of \$ _____.²

Pursuant to Fed R Bank P 5009, I hereby certify, under penalty of perjury, that the foregoing report is true and correct.

Date: _____ By: /s/Elizabeth C. Berg, Successor TR
Trustee

STATEMENT: This Uniform Form is associated with an open bankruptcy case, therefore, Paperwork Reduction Act exemption 5 C.F.R. § 1320.4(a)(2) applies.

² If the estate is administratively insolvent, the dollar amounts reflected in this paragraph may be higher than the amounts listed in the Trustee's Proposed Distribution (Exhibit D).

Case No: 08-26454 Judge: DONALD R. CASSLING
Case Name: Degand, Joseph
Degand, Susan
For Period Ending: 10/05/14

Trustee Name: Elizabeth C. Berg, Successor TR
Date Filed (f) or Converted (c): 10/02/08 (f)
341(a) Meeting Date: 11/18/08
Claims Bar Date: 01/10/13

Exhibit A

1	2	3	4	5	6
Asset Description (Scheduled and Unscheduled (u) Property)	Petition/ Unscheduled Values	Estimated Net Value (Value Determined by Trustee, Less Liens, Exemptions, and Other Costs)	Property Formally Abandoned OA=554(a) Abandon	Sale/Funds Received by the Estate	Asset Fully Administered (FA)/ Gross Value of Remaining Assets
1. 1605 BROOK COURT, AURORA, IL	234,000.00	0.00		0.00	FA
2. CHECKING ACCOUNT - OXFORD ANK	1.56	0.00		0.00	FA
3. MISC HOUSEHOLD GOODS	300.00	0.00		0.00	FA
4. WEARING APPAREL	300.00	0.00		0.00	FA
5. MADISON NAT'L LIFE INS CO	15,000.00	0.00		0.00	FA
6. NEW YORK LIFE INS CO	0.00	0.00		0.00	FA
7. KANE COUNTY - IMRF	4,433.88	0.00		0.00	FA
8. SUBURBAN TEAMSTERS OF NO IL	746.65	0.00		0.00	FA
9. 2001 CROWN POINT CAMPER PARK TRAILER	26,500.00	0.00		0.00	FA
10. 2004 MERCURY SABLE	5,050.00	0.00		0.00	FA
11. PI CLAIM (u)	86,000.00	78,500.00		93,414.65	FA
12. Debtors own 2 Class A equity membership in Pioneer Park Ltd. This ownership does not convey any real estate interest. It gives the debtors the right to occupy the land that the trailer set forth above sits on.	0.00	0.00		0.00	FA

Gross Value of Remaining Assets

TOTALS (Excluding Unknown Values)

\$372,332.09

\$78,500.00

\$93,414.65

\$0.00

Case No: 08-26454 Judge: DONALD R. CASSLING
Case Name: Degand, Joseph
Degand, Susan

Trustee Name: Elizabeth C. Berg, Successor TR
Date Filed (f) or Converted (c): 10/02/08 (f)
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Exhibit A

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Asset Description (Scheduled and Unscheduled (u) Property)	Petition/ Unscheduled Values	Estimated Net Value (Value Determined by Trustee, Less Liens, Exemptions, and Other Costs)	Property Formally Abandoned OA=554(a) Abandon	Sale/Funds Received by the Estate	Asset Fully Administered (FA)/ Gross Value of Remaining Assets

(Total Dollar Amount in Column 6)

Major activities affecting case closing which are not reflected above, and matters pending, date of hearing or sale, and other action:

PENDING SETTLEMENT OF PI CLAIMS AND PENDING OBJECTION TO CLAIMED EXEMPTIONS; DEBTOR'S ATTORNEY SET TO WITHDRAW ON 10/12/12

Trustee reviewing possible resolution of settlement. Hold back by drug companies

Per circuit court opinion: treating insurance company like Medicare.

Settlement and compromise of PI claim approved by order of court

waiting for balance of funds from PI case and then final can be filed. estimated new date for final. 5/30/14.

After review of claims- in process of drafting objection to claim #1 (Ford Motor Credit Company) to file if claimant doesn't voluntarily withdrawal claim.

Notice of hearing and Objection to claim of Ford Motor Company filed. Hearing on 4/25/14

Ford Motor Credit Company withdrew their claim (Claim #1)

TR Grochochinski resigned for health reasons on 4-12-14, shortly after submitting final report to UST for approval.

Berg appt Successor TR 5-19-14. Successor TR has reviewed case docket, claims register, prior TR's files and initial final report. TR has determined all asset were fully and properly administered. Successor TR has prepared and submitted this final report of Successor TR.

Document Page 5 of 16
INDIVIDUAL ESTATE PROPERTY RECORD AND REPORT

ASSET CASES

Page: 3
Exhibit A

Case No: 08-26454 Judge: DONALD R. CASSLING
Case Name: Degand, Joseph
Degand, Susan

Trustee Name: Elizabeth C. Berg, Successor TR
Date Filed (f) or Converted (c): 10/02/08 (f)
341(a) Meeting Date: 11/18/08
Claims Bar Date: 01/10/13

Initial Projected Date of Final Report (TFR): 12/30/14 Current Projected Date of Final Report (TFR): 12/30/14

ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 08-26454
Case Name: Degand, Joseph
Degand, Susan
Taxpayer ID No: 61-6478696
For Period Ending: 10/03/14

Trustee Name: Elizabeth C. Berg, Successor TR
Bank Name: UNKNOWN BANK
Account Number / CD #: *****5401 Checking Account

Blanket Bond (per case limit): \$ 5,000,000.00

Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Trans. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
			BALANCE FORWARD				0.00
C 04/26/13	11	WAGSTAFF & CARTMELL LLP 4740 GRAND AVENUE SUITE 300 KANSAS CITY, MO 64112	SETTLEMENT FUNDS	1242-000	37,636.00		37,636.00
C 04/30/13		Green Bank US Trustee Services 2900 North Loop West, Suite 200 Houston, TX 77092	Bank Service Fee	2600-000		3.91	37,632.09
C 05/09/13	003001	Joseph Degand c/o David Ward Illini Legal Services Chtd 2756 Route 34 Oswego, IL 60505	exemption to debtor	8100-002		7,500.00	30,132.09
C 05/31/13		Green Bank US Trustee Services 2900 North Loop West, Suite 200 Houston, TX 77092	Bank Service Fee	2600-000		59.17	30,072.92
C 06/28/13		Green Bank US Trustee Services 2900 North Loop West, Suite 200 Houston, TX 77092	Bank Service Fee	2600-000		43.83	30,029.09
C 07/31/13		Green Bank US Trustee Services 2900 North Loop West, Suite 200	Bank Service Fee	2600-000		48.45	29,980.64

ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 08-26454
Case Name: Degand, Joseph
Degand, Susan
Taxpayer ID No: 61-6478696
For Period Ending: 10/03/14

Trustee Name: Elizabeth C. Berg, Successor TR
Bank Name: UNKNOWN BANK
Account Number / CD #: *****5401 Checking Account

Blanket Bond (per case limit): \$ 5,000,000.00

Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Trans. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
		Houston, TX 77092					
C 08/30/13		Green Bank US Trustee Services 2900 North Loop West, Suite 200 Houston, TX 77092	Bank Service Fee	2600-000		51.50	29,929.14
C 09/30/13		Green Bank US Trustee Services 2900 North Loop West, Suite 200 Houston, TX 77092	Bank Service Fee	2600-000		43.62	29,885.52
C 10/31/13		Green Bank US Trustee Services 2900 North Loop West, Suite 200 Houston, TX 77092	Bank Service Fee	2600-000		48.22	29,837.30
C 11/21/13	11	Wagstaff & Cartmell LLP 4740 Grand Ave. Suite 300 Kansas City, MO 64105 WAGSTAFF & CARTMELL LLP WAGSTAFF & CARTMELL (50%) \$361.62, WAGSTAFF CASE EXP. WAGSTAFF & CARTMELL WAGSTAFF & CARTMELL	Settlement Funds Memo Amount: 93,414.65 Settlement Funds - Avandia Lawsuit Memo Amount: (26,057.45) TR's Attorney Fees Memo Amount: (1,221.13) TR Attorney's Expense Reimbursement Memo Amount: (3,736.59) MDL Assessment - Attys share (4%) Memo Amount: (2,802.44) MDL Assessment - Client Share (3%)	1242-000 3210-000 3220-000 2700-000 2700-000	21,961.04		51,798.34

ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Page: 3

Exhibit B

Case No: 08-26454
Case Name: Degand, Joseph
Degand, Susan
Taxpayer ID No: 61-6478696
For Period Ending: 10/03/14

Trustee Name: Elizabeth C. Berg, Successor TR
Bank Name: UNKNOWN BANK
Account Number / CD #: *****5401 Checking Account

Blanket Bond (per case limit): \$ 5,000,000.00

Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Trans. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
	11		Memo Amount: (37,636.00) Balance Due - Net Proceeds	1242-000			
C 11/29/13		Green Bank US Trustee Services 2900 North Loop West, Suite 200 Houston, TX 77092	Bank Service Fee	2600-000		59.58	51,738.76
C 12/31/13		Green Bank US Trustee Services 2900 North Loop West, Suite 200 Houston, TX 77092	Bank Service Fee	2600-000		80.79	51,657.97
C 01/31/14		Green Bank US Trustee Services 2900 North Loop West, Suite 200 Houston, TX 77092	Bank Service Fee	2600-000		88.73	51,569.24
C 04/02/14	003002	INTERNATIONAL SURETIES, LTD 701 POYDRAS STREET SUITE 420 NEW ORLEANS, LA 70139	Blanket bond #016026455 2/01/14	2300-000		42.79	51,526.45
C 04/09/14		Green Bank	DDA Service Charge (made 4/1/2014 at the bank)	2600-000		75.16	51,451.29
C 04/09/14		Green Bank	DDA Service Charge (made 4/1/2014 at the bank)	2600-000		77.84	51,373.45
C t 06/02/14		Transfer to Acct #*****6081	Bank Funds Transfer	9999-000		51,373.45	0.00

ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 08-26454
Case Name: Degand, Joseph
Degand, Susan
Taxpayer ID No: 61-6478696
For Period Ending: 10/03/14

Trustee Name: Elizabeth C. Berg, Successor TR
Bank Name: UNKNOWN BANK
Account Number / CD #: *****5401 Checking Account

Blanket Bond (per case limit): \$ 5,000,000.00

Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Trans. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)

* Reversed

t Funds Transfer

C Bank Cleared

Memo Allocation Receipts: 55,778.65 *
Memo Allocation Disbursements: 33,817.61

Memo Allocation Net: 21,961.04

Account *****5401	Balance Forward	0.00			
2	Deposits	59,597.04	2	Checks	7,542.79
0	Interest Postings	0.00	12	Adjustments Out	680.80
			1	Transfers Out	51,373.45
	Subtotal	\$ 59,597.04			
				Total	\$ 59,597.04
0	Adjustments In	0.00			
0	Transfers In	0.00			
	Total	\$ 59,597.04			

ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 08-26454
Case Name: Degand, Joseph
Degand, Susan
Taxpayer ID No: 61-6478696
For Period Ending: 10/03/14

Trustee Name: Elizabeth C. Berg, Successor TR
Bank Name: Associated Bank
Account Number / CD #: *****6081 Checking Account (Non-Interest Earn

Blanket Bond (per case limit): \$ 5,000,000.00

Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Trans. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
			BALANCE FORWARD				0.00
C t 06/02/14		Transfer from Acct #*****5401	Bank Funds Transfer	9999-000	51,373.45		51,373.45
C 07/08/14		Associated Bank	BANK SERVICE FEE	2600-000		71.43	51,302.02
C 08/07/14		Associated Bank	BANK SERVICE FEE	2600-000		76.27	51,225.75
C 09/08/14		Associated Bank	BANK SERVICE FEE	2600-000		76.16	51,149.59

* Reversed

t Funds Transfer

C Bank Cleared

Memo Allocation Receipts: 0.00
Memo Allocation Disbursements: 0.00
Memo Allocation Net: 0.00

Account *****6081	Balance Forward	0.00			
0	Deposits	0.00	0	Checks	0.00
0	Interest Postings	0.00	3	Adjustments Out	223.86
			0	Transfers Out	0.00
	Subtotal	\$ 0.00		Total	\$ 223.86
0	Adjustments In	0.00			
1	Transfers In	51,373.45			
	Total	\$ 51,373.45			

ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Exhibit B

Case No: 08-26454
Case Name: Degand, Joseph
Degand, Susan
Taxpayer ID No: 61-6478696
For Period Ending: 10/03/14

Trustee Name: Elizabeth C. Berg, Successor TR
Bank Name: Associated Bank
Account Number / CD #: *****6081 Checking Account (Non-Interest Earn

Blanket Bond (per case limit): \$ 5,000,000.00

Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Trans. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)

Total Allocation Receipts: 55,778.65 *
Total Allocation Disbursements: 33,817.61

Total Memo Allocation Net: 21,961.04

Report Totals		Balance Forward	0.00			
2		Deposits	59,597.04	2	Checks	7,542.79
0		Interest Postings	0.00	15	Adjustments Out	904.66
				1	Transfers Out	51,373.45
		Subtotal	\$ 59,597.04		Total	\$ 59,820.90
0		Adjustments In	0.00			
1		Transfers In	51,373.45			
		Total	\$ 110,970.49		Net Total Balance	\$ 51,149.59

Page 1

Suc.TR: TFR, Ex. C.
ANALYSIS OF CLAIMS REGISTER

Date: October 03, 2014

Case Number: 08-26454

Claim Class Sequence

Debtor Name: Degand, Joseph

Code #	Creditor Name & Address	Claim Class	Notes	Scheduled	Claimed	Allowed
200 3120-00	InnovaLaw, PC 1900 Ravinia Palce Orland Park, IL 60462	Administrative		\$119.37	\$119.37	\$119.37
200 3110-00	InnovaLaw, PC 1900 Ravinia Palce Orland Park, IL 60462	Administrative		\$3,086.50	\$3,086.50	\$3,086.50
200 2990-00	CLERK OF THE US BANKRUPTCY COURT 219 S. DEARBORN CHICAGO, IL 60604	Administrative		\$260.00	\$260.00	\$260.00
200 2200-00	David E. Grochocinski 1900 Ravinia Place Orland Park, IL 60462	Administrative		\$0.00	\$0.00	\$0.00
200 2100-00	David E. Grochocinski 1900 Ravinia Place Orland Park, IL 60462	Administrative		\$0.00	\$7,545.73	\$7,545.73
10 610 7100-00	Springleaf Financial Services PO BOX 3251 Evansville, IN 47731	Unsecured		\$0.00	\$947.20	\$947.20
11 610 7100-00	eCAST Settlement Corporation, assignee of HSBC Bank Nevada and its Assigns POB 35480 Newark, NJ 071935480	Unsecured		\$2,220.00	\$2,378.88	\$2,378.88
12 610 7100-00	eCAST Settlement Corporation, assignee of HSBC Bank Nevada and its Assigns POB 35480 Newark, NJ 071935480	Unsecured		\$462.00	\$636.44	\$636.44
13 610 7100-00	eCAST Settlement Corporation, assignee of HSBC Bank Nevada and its Assigns POB 35480 Newark, NJ 071935480	Unsecured		\$1,491.00	\$1,484.56	\$1,484.56
2 610 7100-00	James D. Shales c/o Ryan P. Kennan Kennan Law Offices, P.C. 100 Illinois Street, Suite 200 Charles, IL 60174	Unsecured		\$102,998.53	\$75,725.00	\$75,725.00
3 610 7100-00	eCAST Settlement Corporation POB 35480 Newark, NJ 071935480	Unsecured		\$9,347.00	\$9,624.28	\$9,624.28

Page 2

Suc.TR: TFR, Ex. C.
ANALYSIS OF CLAIMS REGISTER

Date: October 03, 2014

Case Number: 08-26454 Claim Class Sequence
Debtor Name: Degand, Joseph

Code #	Creditor Name & Address	Claim Class	Notes	Scheduled	Claimed	Allowed
4 610 7100-00	PYOD, LLC its successors and assigns as assignee of Citibank, N.A. Resurgent Capital Services PO Box 19008 Greenville, SC 29602	Unsecured		\$2,688.00	\$2,825.81	\$2,825.81
5 610 7100-00	PYOD, LLC its successors and assigns as assignee of Citibank, N.A. Resurgent Capital Services PO Box 19008 Greenville, SC 29602	Unsecured		\$486.00	\$629.40	\$629.40
6 610 7100-00	PYOD, LLC its successors and assigns as assignee of Citibank, N.A. Resurgent Capital Services PO Box 19008 Greenville, SC 29602	Unsecured		\$544.00	\$704.49	\$704.49
7 610 7100-00	PYOD, LLC its successors and assigns as assignee of Citibank, N.A. Resurgent Capital Services PO Box 19008 Greenville, SC 29602	Unsecured		\$476.00	\$551.61	\$551.61
8 610 7100-00	PYOD, LLC its successors and assigns as assignee of MHC Receivables LLC Resurgent Capital Services PO Box 19008 Greenville, SC 29602	Unsecured		\$928.00	\$1,015.73	\$1,015.73
9 610 7100-00	PYOD, LLC its successors and assigns as assignee of MHC Receivables LLC Resurgent Capital Services PO Box 19008 Greenville, SC 29602	Unsecured		\$1,538.00	\$1,490.96	\$1,490.96
1 560 4110-00	Ford Motor Credit Company LLC P O Box 537901 Livonia, MI 481539905	Secured		\$0.00	\$13,197.69	\$0.00
Case Totals:				\$126,644.40	\$122,223.65	\$109,025.96

Code #: Trustee's Claim Number, Priority Code, Claim Type

TRUSTEE'S PROPOSED DISTRIBUTION

Exhibit D

Case No.: 08-26454

Case Name: Degand, Joseph

Degand, Susan

Trustee Name: Elizabeth C. Berg, Successor TR

Balance on hand \$

Claims of secured creditors will be paid as follows:

NONE

Applications for chapter 7 fees and administrative expenses have been filed as follows:

Reason/Applicant	Total Requested	Interim Payments to Date	Proposed Payment
Trustee Fees: Elizabeth C. Berg, Successor TR	\$	\$	\$
Attorney for Trustee Fees: InnovaLaw, PC	\$	\$	\$
Other: CLERK OF THE US BANKRUPTCY COURT	\$	\$	\$
Other: InnovaLaw, PC	\$	\$	\$

Total to be paid for chapter 7 administrative expenses \$ _____

Remaining Balance \$ _____

Applications for prior chapter fees and administrative expenses have been filed as follows:

NONE

In addition to the expenses of administration listed above as may be allowed by the Court, priority claims totaling \$ _____ must be paid in advance of any dividend to general (unsecured) creditors.

Allowed priority claims are:

NONE

The actual distribution to wage claimants included above, if any, will be the proposed payment less applicable withholding taxes (which will be remitted to the appropriate taxing authorities).

Timely claims of general (unsecured) creditors totaling \$ have been allowed and will be paid pro rata only after all allowed administrative and priority claims have been paid in full. The timely allowed general (unsecured) dividend is anticipated to be percent, plus interest (if applicable).

Timely allowed general (unsecured) claims are as follows:

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
2	James D. Shales	\$	\$	\$
3	eCAST Settlement Corporation	\$	\$	\$
4	PYOD, LLC its successors and assigns as assignee	\$	\$	\$
5	PYOD, LLC its successors and assigns as assignee	\$	\$	\$
6	PYOD, LLC its successors and assigns as assignee	\$	\$	\$
7	PYOD, LLC its successors and assigns as assignee	\$	\$	\$
8	PYOD, LLC its successors and assigns as assignee	\$	\$	\$
9	PYOD, LLC its successors and assigns as assignee	\$	\$	\$
10	Springleaf Financial Services	\$	\$	\$
11	eCAST Settlement Corporation, assignee	\$	\$	\$
12	eCAST Settlement Corporation, assignee	\$	\$	\$

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
13	eCAST Settlement Corporation, assignee	\$	\$	\$

Total to be paid to timely general unsecured creditors \$ _____

Remaining Balance \$ _____

Tardily filed claims of general (unsecured) creditors totaling \$ _____ have been allowed and will be paid pro rata only after all allowed administrative, priority and timely filed general (unsecured) claims have been paid in full. The tardily filed claim dividend is anticipated to be _____ percent.

Tardily filed general (unsecured) claims are as follows:

NONE

Subordinated unsecured claims for fines, penalties, forfeitures, or damages and claims ordered subordinated by the Court totaling \$ _____ have been allowed and will be paid pro rata only after all allowed administrative, priority and general (unsecured) claims have been paid in full. The dividend for subordinated unsecured claims is anticipated to be _____ percent.

Subordinated unsecured claims for fines, penalties, forfeitures or damages and claims ordered subordinated by the Court are as follows:

NONE